

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN RE:) CHAPTER 7 CASE
)
SILVO HARDWARE COMPANY) CASE NO. 04-00038 CAD
)
Debtor(s)) HON. CAROL A. DOYLE

TRUSTEE'S FINAL REPORT AND ACCOUNT
(PRE-DISTRIBUTION REPORT)

To: THE HONORABLE CAROL A. DOYLE
BANKRUPTCY JUDGE

NOW COMES GUS A. PALOIAN, Trustee herein, and respectfully submits to the Court and to the United States Trustee his Final Report in accordance with 11 U.S.C. §704(9).

1. The Chapter 11 Petition commencing this case was filed on January 2, 2004. The case was converted to Chapter 7 on May 3, 2004 at which time Gus A. Paloian was appointed as the Chapter 7 trustee ("Trustee"). An order for relief under Chapter 7 was entered on May 3, 2004. The Trustee's bond in this case is included as part of the Trustee's blanket bond.

2. The Trustee certifies that he has concluded the administration of this estate and has performed the duties enumerated in Section 704 of the Bankruptcy Code. The nonexempt assets of the estate have either been converted to cash, disposed of under orders of this Court, or are sought to be abandoned by the Trustee; there is no other property belonging to the estate; there are no matters pending or undetermined; claims have been reviewed as necessary and appropriate; and all claim objections have been resolved to the best of the Trustee's knowledge. The Trustee certifies that this estate is ready to be closed. The tasks performed by the Trustee are set forth on Exhibit A.

3. The disposition of estate property is set forth in Exhibit B. The property abandoned, or sought to be abandoned, along with the reasons for such abandonment, is described in Exhibit B.

4. A summary of the Trustee's Final Report as of March 7, 2007 is as follows:

a.	RECEIPTS (See Exhibit C)	<u>\$ 166,348.74</u>
b.	DISBURSEMENTS (See Exhibit C)	<u>\$ 98,108.00</u>
c.	NET CASH available for distribution	<u>\$ 68,240.74</u>
d.	TRUSTEE/PROFESSIONAL COSTS:	

1.	Trustee compensation requested (See Exhibit E)	<u>\$11,542.50</u>
2.	Trustee Expenses (See Exhibit E)	<u>\$0.00</u>
3.	Compensation requested by attorney or other professionals for trustee (See Exhibit G)	<u>\$55,089.67</u>
4.	Estimated compensation and expense reimbursement request (See Exhibit G)	<u>\$</u>

5. The Bar Date for filing unsecured claims expired on September 28, 2004.

6. All claims filed in this case with the Clerk of the Bankruptcy Court have been reviewed by the Trustee (as necessary and appropriate, a copy of the Trustee's proposed distribution is attached as Exhibit D). The actual dollar amount of claims allowed and/or requested for this estate is as follows:

a	Allowed unpaid secured claims	<u>\$0.00</u>
b.	Chapter 7 administrative and 28 U.S.C. §1930 claims	<u>\$70,480.17</u>
c.	Allowed Chapter 11 administrative claims	<u>\$71,810.40</u>
d.	Allowed priority claims	<u>\$0.00</u>
e.	Allowed unsecured claims	<u>\$760,792.37</u>

7. Trustee proposes that unsecured creditors receive a distribution of 2.97% of allowed claims.

8. Total compensation and expense previously awarded to Trustee's counsel, accountant or other professional was \$44,171.77. Professional's compensation and expense requested but not yet allowed is \$10,515.90. The total of Chapter 7 professional fees and expenses requested for final allowance is \$54,687.67.

9. A fee of \$3,375.00 was paid to Debtor's counsel for services rendered in connection with this case, and no basis appears to request an examination of those fees pursuant to 11 U.S.C. §329.

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct and requests the Court to provide for notice and a hearing pursuant to 11 U.S.C. §§330(a), 502(b) and 503(b). The Trustee further requests that the Court award final compensation and reimbursement of expenses and make final allowance of the administrative claims and expenses stated in this Report and for such other relief as the Court shall deem proper.

RESPECTFULLY SUBMITTED

DATE: March 6, 2007

/s/ Gus A. Paloian

GUS A. PALOIAN

131 S. DEARBORN

SUITE 2400

CHICAGO, IL 60603

EXHIBIT A

EXHIBIT A

TASKS PERFORMED BY TRUSTEE

The Trustee reviewed the Debtor's Schedule of Assets and Liabilities and Statements of Financial Affairs. The Trustee conducted an examination of the Debtor at the Section 341 meeting of creditors.

1. The Trustee prepared semi-annual reports to the United States Trustee's Office.
2. The Trustee managed the estate's cash on hand. This included investing the estate's funds in interest bearing accounts and maintaining a report of cash receipts and disbursements.
3. The Trustee instructed counsel to prepare necessary pleadings and motions in the case.
4. The Trustee performed an extensive examination of the Debtor's records in an effort to identify additional assets available to the estate for liquidation and to verify the disposition of assets.
5. The Trustee investigated potential causes of action. As a result of this investigation, the Trustee prosecuted claims against insiders for fraudulent conveyances.
6. The Trustee attended to tax issues concerning the estate. The Trustee retained an Accountant for the preparation of tax returns for the Estate.
7. The Trustee responded to numerous creditor inquiries.
8. The Trustee performed an extensive review of the claims filed in this case. The Trustee settled numerous claims via Agreed Order and filed three Omnibus Objections to Claims.

EXHIBIT B

EXHIBIT B

DISPOSITION OF ESTATE PROPERTY

Scheduled Property and Disposition	Amount Realized
See Forms 1 & 2, attached hereto	

Unscheduled Property	Amount Realized
See Forms 1 & 2, attached hereto	

TOTAL RECEIPTS \$166,348.74

TOTAL SCHEDULED VALUE
OF PROPERTY ABANDONED \$555,210.27

TOTAL SCHEDULED VALUE
OF EXEMPT PROPERTY \$574,837.83

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 04-00038 CAD Judge: CAROL A. DOYLE
Case Name: SILVO HARDWARE COMPANY

Trustee Name: GUS A. PALOIAN, TRUSTEE
Date Filed (f) or Converted (c): 05/03/04 (c)
341(a) Meeting Date: 06/29/04
Claims Bar Date: 09/28/04

For Period Ending: 03/20/07

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. TURNOVER OF BANK FUNDS FROM SCHEDULED BANK ACCOUNT RECEIVED FROM AMERICA UNITED BANK FROM CHECKING ACCOUNT #102239100	4,314.39	112,221.18		113,505.65	FA
2. ACCOUNTS RECEIVABLE RECEIVED FROM ALC	119,631.27	Unknown	DA	60.60	FA
3. INVENTORY FILLTEK FULLFILLMENT TECH. 5389 E. PROVIDENT DR. CINCINNATI, OH 45246	435,579.00	0.00	DA	0.00	FA
5. BANK ACCOUNTS - PAYROLL ACCOUNT AT AMERICA UNITED BANK	1,446.12	0.00		0.00	FA
6. BANK ACCOUNTS - MONEY MARKET ACCOUNT AT AMERICA UNITED BANK	740.40	0.00		0.00	FA
7. OFFICE EQUIPMENT, FURNISHINGS, AND OFFICE EQUIPMENT	9,401.51	Unknown		0.00	FA
8. OFFICE EQUIPMENT, FURNISHINGS, AND FURNITURE	2,919.00	Unknown		0.00	FA
9. BANK ACCOUNTS - GENERAL CHECKING ACCOUNT AT BANK ONE	806.14	0.00		0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 04-00038 CAD Judge: CAROL A. DOYLE
Case Name: SILVO HARDWARE COMPANY

Trustee Name: GUS A. PALOIAN, TRUSTEE
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Page: 2

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
10. SETTLEMENT FUNDS (u) RECEIVED FROM MCINTYRE DIRECT PURSUANT TO DEMAND LETTER	0.00	1,500.00		1,500.00	FA
11. TAX REFUNDS (u) RECEIVED FROM STATE OF ILLINOIS COMPTROLLER	0.00	752.12		752.12	FA
12. REFUND (u) RECEIVED FROM POWELL INCORPORATED	0.00	45.08		45.08	FA
13. REFUND (u) RECEIVED FROM U.S. POSTAL SERVICE TO CLOSE ACCOUNT #338	0.00	1,847.94		1,847.94	FA
14. REFUND (u) RECEIVED FROM ALC OF NEW YORK, LLC	0.00	7,246.55		7,246.55	FA
15. SETTLEMENT FUNDS (u) SETTLEMENT BETWEEN STUART ZIRIN, DAVID ZIRIN, SOLUTIONS SYSTEMS TOLL VIEW VENTURES AND GUS PALOIAN, AS TRUSTEE (INSTALLMENT PAYMENTS)	0.00	40,000.00		40,000.00	FA
16. VOID (u)	Unknown	0.00		0.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		1,390.80	Unknown

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

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Trustee Name: GUS A. PALOIAN, TRUSTEE
Date Filed (f) or Converted (c): 05/03/04 (c)
341(a) Meeting Date: 06/29/04
Claims Bar Date: 09/28/04

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

TOTALS (Excluding Unknown Values)

\$ 574,837.83

\$ 166,348.74

\$0.00

(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

The Final Report was submitted to the U.S. Trustee's Office on December 19, 2006.

Initial Projected Date of Final Report (TFR): 12/31/05

Current Projected Date of Final Report (TFR): 12/19/06

EXHIBIT C

CASH RECEIPTS AND DISBURSEMENTS

EXHIBIT C

EXHIBIT C

CASH RECEIPTS AND DISBURSEMENTS

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 1

Case No: 04-00038 -CAD
Case Name: SILVO HARDWARE COMPANY

Trustee Name: GUS A. PALOIAN, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****9136 TIP Account

Taxpayer ID No: *****7625

For Period Ending: 03/20/07

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description Of Transaction	Uniform Tran. Code	5 Deposits (\$)	6 Disbursements (\$)	7 Account / CD Balance (\$)
06/21/04	1	AMERICA UNITED BANK	TURNOVER OF BANK FUNDS	1229-000	112,221.18		112,221.18
06/21/04	1	AMERICAN UNITED BANK	TURNOVER OF BANK FUNDS	1229-000	1,284.47		113,505.65
06/30/04	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	7.22		113,512.87
07/26/04	000201	COHEN GROSSMAN & ROSENSON	ATTORNEY FEES & EXPENSES FOR SERVICES OF DEBTOR'S CHAPTER 11 CORPORATE COUNSEL			10,037.27	103,475.60
07/30/04	INT	BANK OF AMERICA, N.A.	Fees 9,971.50 Expenses 65.77 Interest Rate 0.400	6210-000 6220-000 1270-000			103,475.60 103,475.60 103,514.66
08/17/04	000202	NEAL GERBER & EISENBERG LLP	ATTORNEY FEES & EXPENSES CREDITORS' COMMITTEE COUNSEL		38.46	36,329.39	67,184.67
08/31/04	INT	BANK OF AMERICA, N.A.	Fees 32,572.50 Expenses 3,756.89 Interest Rate 0.400	6210-600 6220-610 1270-000			67,184.67 67,184.67 67,216.99
09/30/04	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	31.72		67,238.33
10/29/04	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	22.04		67,260.00
11/03/04	000203	GUS A. PALOIAN, TRUSTEE	TRUSTEE COMPENSATION FOR FIRST INTERIM FEE APPLICATION AND PURSUANT TO COURT ORDER DATED 11/4/04	2100-000	22.77	4,057.50	63,203.70
11/03/04	000204	SEYFARTH SHAW LLP	ATTORNEY FEES & EXPENSES FOR PAYMENT OF FIRST INTERIM FEES & EXPENSES PURSUANT TO COURT ORDER DATED 11/4/04				48,670.83
11/24/04	10	MCINTYRE DIRECT	Fees 14,405.50 Expenses 127.37 SETTLEMENT	3110-000 3120-000 1249-000		14,532.87	48,670.83 48,670.83 50,170.83
11/30/04	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	1,500.00		50,188.75
12/31/04	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	17.92		50,205.75
01/31/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	17.00		50,222.80
02/28/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	17.05		50,238.21
Page Subtotals					115,195.24	64,957.03	

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2

Case No: 04-00038 -CAD
Case Name: SILVO HARDWARE COMPANY

Trustee Name: GUS A. PALOIAN, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****9136 TIP Account

Taxpayer ID No: *****7625

For Period Ending: 03/20/07

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description Of Transaction	Uniform Trans. Code	5 Deposits (\$)	6 Disbursements (\$)	7 Account / CD Balance (\$)
02/28/05	000205	INTERNATIONAL SURETIES, LTD.	MISCELLANEOUS EXPENSE OF THE ESTATE CHAPTER 7 BOND PREMIUM PAYMENT	2300-000		66.20	50,172.01
03/31/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.450	1270-000	17.81		50,189.82
04/22/05	000206	SEYFARTH SHAW LLP	ATTORNEY FEES & EXPENSES PAYMENT OF SEYFARTH'S SECOND INTERIM FEE APPLICATION PURSUANT TO COURT ORDER DATED 4/19/05			11,505.18	38,684.64
			Fees 11,093.50	3110-000			38,684.64
			Expenses 411.68	3120-000			38,684.64
04/25/05	11	STATE OF ILLINOIS COMPTROLLER	TAX REFUND	1224-000	752.12		39,436.76
04/25/05	12	POWELL INCORPORATED	REFUND	1290-000	45.08		39,481.84
04/25/05	13	U.S POSTAL SERVICE	REFUND	1290-000	1,847.94		41,329.78
04/29/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.450	1270-000	18.08		41,347.86
05/17/05	14	ALC OF NEW YORK, LLC	REFUND	1290-000	7,246.55		48,594.41
05/31/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.450	1270-000	16.87		48,611.28
06/09/05	000207	FOSTER & KALLEN	ATTORNEY FEES & EXPENSES	6210-164		3,375.00	45,236.28
06/30/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.450	1270-000	17.98		45,254.26
07/29/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.450	1270-000	18.58		45,272.84
08/31/05	15	SOLUTIONS SYSTEMS, INC.	SETTLEMENT	1249-000	6,000.00		51,272.84
08/31/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.450	1270-000	18.60		51,291.44
09/20/05	2	ALC OF NEW YORK	ACCOUNTS RECEIVABLE	1221-000	60.60		51,352.04
09/22/05	15	SOLUTION SYSTEMS, INC.	SETTLEMENT	1249-000	6,000.00		57,352.04
09/30/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	25.22		57,377.26
10/04/05	000207	FOSTER & KALLEN	Stop Payment Reversal			-3,375.00	60,752.26
10/04/05	000208	FOSTER & KALLEN	ATTORNEY FEES & EXPENSES PARTIAL PAYMENT OF CH. 11 FEES	6210-164		3,375.00	57,377.26
			Fees 1,268.05	6210-000			57,377.26
			Expenses 800.69	6220-000			57,377.26
			Interest 1,306.26	7990-000			57,377.26
10/25/05	15	SOLUTIONS SYSTEMS, INC.	SETTLEMENT	1249-000	6,000.00		63,377.26

Page Subtotals 28,085.43 14,946.38

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 3

Case No: 04-00038 -CAD
 Case Name: SILVO HARDWARE COMPANY
 Trustee Name: GUS A. PALOIAN, TRUSTEE
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****9136 TIP Account

Taxpayer ID No: *****7625
 For Period Ending: 03/20/07
 Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/31/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	41.34		63,418.60
11/30/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	41.70		63,460.30
12/02/05	15	SOLUTION SYSTEMS, INC.	SETTLEMENT	1249-000	6,000.00		69,460.30
12/30/05	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	46.40		69,506.70
01/04/06	15	SOLUTION SYSTEMS, INC.	SETTLEMENT	1249-000	6,000.00		75,506.70
01/31/06	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	50.25		75,556.95
02/02/06	15	SOLUTION SYSTEMS, INC.	SETTLEMENT	1249-000	6,000.00		81,556.95
02/14/06		Transfer to Acct #*****0310	Bank Funds Transfer	9999-000		70.87	81,486.08
02/28/06	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	49.36		81,535.44
03/06/06	15	SOLUTIONS SYSTEMS, INC.	SETTLEMENT	1249-000	4,000.00		85,535.44
03/31/06	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	57.41		85,592.85
04/28/06	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	56.28		85,649.13
05/31/06	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	58.20		85,707.33
06/27/06		Transfer to Acct #*****0310	Bank Funds Transfer	9999-000		20,000.00	65,707.33
06/30/06	INT	BANK OF AMERICA, N.A.	Interest Rate 0.800	1270-000	54.60		65,761.93
07/31/06	INT	BANK OF AMERICA, N.A.	Interest Rate 1.300	1270-000	50.09		65,812.02
08/31/06	INT	BANK OF AMERICA, N.A.	Interest Rate 1.300	1270-000	72.66		65,884.68
09/29/06	INT	BANK OF AMERICA, N.A.	Interest Rate 1.500	1270-000	79.42		65,964.10
10/31/06	INT	BANK OF AMERICA, N.A.	Interest Rate 1.500	1270-000	84.04		66,048.14
11/30/06	INT	BANK OF AMERICA, N.A.	Interest Rate 1.500	1270-000	81.43		66,129.57
12/29/06	INT	BANK OF AMERICA, N.A.	Interest Rate 1.500	1270-000	84.24		66,213.81
01/31/07	INT	BANK OF AMERICA, N.A.	Interest Rate 1.500	1270-000	84.36		66,298.17
02/28/07	INT	BANK OF AMERICA, N.A.	Interest Rate 1.500	1270-000	76.29		66,374.46

Page Subtotals 23,068.07 20,070.87

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-00038 -CAD
 Case Name: SILVO HARDWARE COMPANY

Trustee Name: GUS A. PALOIAN, TRUSTEE
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****9136 TIP Account

Taxpayer ID No: *****7625
 For Period Ending: 03/20/07

Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description Of Transaction	5 Uniform Tran. Code	6 Deposits (\$)	7 Disbursements (\$)	8 Account / CD Balance (\$)
			COLUMN TOTALS		166,348.74	99,974.28	66,374.46
			Less: Bank Transfers/CD's		0.00	20,070.87	
			Subtotal		166,348.74	79,903.41	
			Less: Payments to Debtors			0.00	
			Net		166,348.74	79,903.41	

Page Subtotals

0.00

0.00

0.00

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 5

Case No: 04-00038 -CAD
Case Name: SILVO HARDWARE COMPANY

Trustee Name: GUS A. PALOIAN, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****0310 BofA Checking Account

Taxpayer ID No: *****7625

For Period Ending: 03/20/07

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description Of Transaction	Uniform Tran. Code	5 Deposits (\$)	6 Disbursements (\$)	7 Account / CD Balance (\$)
02/14/06		Transfer from Acct #*****9136	Bank Funds Transfer	9999-000	70.87		70.87
02/14/06	002001	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM 2/1/06 THROUGH 2/1/07	2300-000		70.87	0.00
06/27/06		Transfer from Acct #*****9136	Bank Funds Transfer	9999-000	20,000.00		20,000.00
06/27/06	002002	SEYFARTH SHAW LLP	ATTORNEY FEES & EXPENSES Third Interim Fees and Expenses Awarded 6/27/06	3110-000		18,133.72	1,866.28
			Fees	3120-000			1,866.28
			Expenses				1,866.28

COLUMN TOTALS

Less: Bank Transfers/CD's	20,070.87	18,204.59	1,866.28
Subtotal	20,070.87	0.00	
Less: Payments to Debtors	0.00	18,204.59	
Net	0.00	18,204.59	

TOTAL - ALL ACCOUNTS

TIP Account - *****9136
BofA Checking Account - *****0310

NET DEPOSITS	166,348.74	79,903.41	66,375.66
DISBURSEMENTS	0.00	18,204.59	1,866.28

166,348.74	98,108.00	68,240.74
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(Excludes Account Transfers)	(Excludes Payments To Debtors)	Total Funds On Hand
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Page Subtotals 20,070.87 18,204.59

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN RE:) CHAPTER 7 CASE
SILVO HARDWARE COMPANY)
Debtor(s)) CASE NO. 04-00038 CAD
HON. CAROL A. DOYLE

DISTRIBUTION REPORT

I, GUS A. PALOIAN, Trustee herein, certify that I have reviewed all claims filed with the Clerk of the Bankruptcy Court and have examined all orders of Court, and state that based on my review I propose to make the following distribution:

SUMMARY OF DISTRIBUTION:

Secured Claims:	\$0.00
Chapter 7 Administrative Expenses:	\$22,250.90
Chapter 11 Administrative Expenses:	\$23,375.00
Priority Claims (507(a)(2)-(a)(7)):	\$0.00
Secured Tax Liens:	\$0.00
Priority Tax Claims:	\$0.00
Other Priority Claims (507(a)(9)):	\$0.00
General Unsecured Claims:	\$22,614.84
Tardily-Filed Unsecured Claims:	\$0.00
Fines, Penalties & Punitive Damages:	\$0.00
Post-Petition Interest:	\$0.00
Surplus to Debtor:	\$0.00
<u>TOTAL AMOUNT TO BE DISTRIBUTED:</u>	\$68,240.74

EXHIBIT D

DISTRIBUTION REPORTS

1. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) (Chapter 7 costs of administration including court costs and U.S. Trustee quarterly fees pursuant to 28 U.S.C. 1930(6))		\$70,480.17	100.00
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
TEE 2	Gus A. Paloian	\$7,485.00	\$7,485.00
	Trustee Compensation		
TEE	Gus A. Paloian, Trustee	\$4,057.50	\$0.00
	Trustee Compensation		
TEE ATTY	Seyfarth Shaw LLP	\$14,532.87	\$0.00
	Attorney for Trustee Fees		
TEE ATTY2	Seyfarth Shaw LLP	\$11,505.18	\$0.00
	Attorney for Trustee Fees		
TEE ATTY3	Seyfarth Shaw LLP	\$17,862.00	\$0.00
	Attorney for Trustee Fees		
TEE ATTY4	Seyfarth Shaw LLP	\$5,941.50	\$5,941.50
	Attorney for Trustee Fees		
TEE ATTY3	Seyfarth Shaw LLP	\$271.72	\$0.00
	Attorney for Trustee Expenses		
TEE ATTY4	Seyfarth Shaw LLP	\$65.40	\$65.40
	Attorney for Trustee Expenses		
ACCT	Popowcer Katten, Ltd.	\$4,509.00	\$4,509.00
	Accountant for Trustee Fees		
000166	United States Trustee	\$4,250.00	\$4,250.00
	U.S. Trustee Quarterly Fees		
CLASS TOTALS		\$70,480.17	\$22,250.90

2. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) (Debtor-in- possession (DIP) administrative expenses)		\$ 71,810.40	100.00
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
ATTY	Cohen Grossman & Rosenson	\$10,037.27	\$0.00
	Special Counsel Fees		
ATTY	Foster & Kallen	\$5,443.74	\$3,375.00
	Attorney for Trustee/D-I-P Fees		
CCATTY	Neal Gerber & Eisenberg LLP	\$52,572.50	\$18,666.10
	Attorney for D-I-P Fees		
CCATTY	Neal Gerber & Eisenberg LLP	\$3,756.89	\$1,333.90
	Attorney for D-I-P Expenses		

CLASS TOTALS	\$71,810.40	\$23,375.00
3. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(2) - Gap claims arising in involuntary cases and allowed pursuant to §502(f)	\$ 0.00	0.00
4. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(3) - Wages, salaries or commissions limited to \$10,000.00	\$ 0.00	0.00
5. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(4) - Contributions to Employee Benefit Funds	\$ 0.00	0.00
6. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(5) - Farmers' and Fishermen's claims to the extent of \$4,925..	\$ 0.00	0.00
7. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(6) - Deposits by consumers to the extent of \$2,225	\$ 0.00	0.00
8. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(7) - Alimony	\$ 0.00	0.00
9. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§724(b)(6) - Tax Liens	\$ 0.00	0.00

10. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(8) - Tax Claims excluding fines and penalties	\$ 0.00	0.00

11. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(9) - Capital Commitments to FDIC, et al.	\$ 0.00	0.00

12. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(2) - General Claims (To be paid <u>pro-rata</u> after costs of administration and priority claims are paid in full)	\$ 760,792.37	2.97

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
000001	Sunpentown International General Unsecured 726	\$2,345.00	\$69.71
000002	SDI Technologies General Unsecured 726	\$3,724.00	\$110.70
000003	World Sports Products, Inc. General Unsecured 726	\$2,141.98	\$63.67
000004	Global Instruments Ltd General Unsecured 726	\$2,485.00	\$73.87
000005	Vacu Vin Inc. General Unsecured 726	\$2,204.16	\$65.52
000006	Angel-Guard Products, Inc. General Unsecured 726	\$1,706.40	\$50.72
000007	PC Tables LLC General Unsecured 726	\$1,200.00	\$35.67
000008	Bold Industries, LLC General Unsecured 726	\$2,229.78	\$66.28
000009	Nikwax Waterproofing Systems General Unsecured 726	\$286.29	\$8.51
000010	Variety International, Inc. General Unsecured 726	\$3,312.00	\$98.45
000011	Glendale, Inc. General Unsecured 726	\$360.00	\$10.70
000012	Enviro-Dynamics, Inc. General Unsecured 726	\$1,667.08	\$49.55
000013	Vermont Tin Company Inc General Unsecured 726	\$874.96	\$26.01
000014	Gina M. Graham General Unsecured 726	\$1,280.00	\$38.05

000015	O'Berry Enterprises Inc. General Unsecured 726	\$0.00	\$0.00
000017	Bath Cloud Inc General Unsecured 726	\$2,151.00	\$63.94
000018	Easy Way Products General Unsecured 726	\$4,610.97	\$137.06
000019	New Harbour, Inc. General Unsecured 726	\$49.76	\$1.48
000020	Russco 111, Inc. General Unsecured 726	\$855.79	\$25.44
000021	Tierra International, LLC General Unsecured 726	\$802.44	\$23.85
000022	Seiko Corporation Of America General Unsecured 726	\$671.72	\$19.97
000023	Lin-Con Marketing, Inc. General Unsecured 726	\$31,240.00	\$928.62
000024	Andis Company General Unsecured 726	\$3,649.18	\$108.47
000025	Pool Systems General Unsecured 726	\$284.78	\$8.47
000026	Tiernan Outdoor Products General Unsecured 726	\$1,797.50	\$53.43
000027	Cedar Creek Illinois, Inc. General Unsecured 726	\$3,276.63	\$97.40
000028	Sacsaver, Inc./Nextep General Unsecured 726	\$840.00	\$24.97
000029	Aroma Housewares Company General Unsecured 726	\$1,239.30	\$36.84
000030	JJ International, Inc. General Unsecured 726	\$1,808.50	\$53.76
000031	Awards Inc. General Unsecured 726	\$1,663.49	\$49.45
000032	World Marketing Of America Inc General Unsecured 726	\$1,346.00	\$40.01
000033	Shower Ease General Unsecured 726	\$1,778.20	\$52.86
000034	Aqua Products, Inc. General Unsecured 726	\$1,573.63	\$46.77
000035	The Hammock Source General Unsecured 726	\$181.59	\$5.40
000036	Specialty Manufacturing Co. General Unsecured 726	\$329.70	\$9.80
000037	K&H Manufacturing, Inc. General Unsecured 726	\$1,853.85	\$55.11
000038	Broilking Corp. General Unsecured 726	\$14,465.00	\$429.98
000039	Powerqwest, Inc. General Unsecured 726	\$1,792.44	\$53.28
000040	Lake/Pack Enterprises, Inc. General Unsecured 726	\$134.16	\$3.98
000041	Add-A-Motor, Inc. General Unsecured 726	\$2,373.42	\$70.55

000042	H.S.T. Synthetics Limited General Unsecured 726	\$1,710.40	\$50.44
000043	Sitcom General Unsecured 726	\$2,734.66	\$81.29
000044	Arbor Hill Manufacturing Co. General Unsecured 726	\$760.33	\$22.60
000045	Looker Inc. General Unsecured 726	\$471.00	\$14.00
000046	CFM Harris Systems General Unsecured 726	\$1,494.80	\$44.43
000047	Carliss Industries/Instand General Unsecured 726	\$4,709.72	\$140.00
000048	Golden Gate Enterprises General Unsecured 726	\$1,842.40	\$54.77
000049	Prestige Inc General Unsecured 726	\$1,970.00	\$58.56
000051	Dynamic Frames Inc. General Unsecured 726	\$20,985.99	\$623.82
000052	Ergo Systems Inc General Unsecured 726	\$842.00	\$25.02
000053	The Christmas Light Company General Unsecured 726	\$1,295.36	\$38.50
000054	Loroman Company, Inc. General Unsecured 726	\$5,483.85	\$163.01
000055	Elite Creations General Unsecured 726	\$132.00	\$3.92
000057	Mercury Luggage/Seward Trunk General Unsecured 726	\$1,317.69	\$39.17
000058	Shop-Vac Corporation General Unsecured 726	\$8,740.00	\$259.80
000059	Hydas Inc. General Unsecured 726	\$1,021.00	\$30.35
000060	Polder, Inc. General Unsecured 726	\$8,295.66	\$246.59
000061	Kinetic Diversified Industries General Unsecured 726	\$2,960.00	\$87.99
000062	B&W Press General Unsecured 726	\$14,455.33	\$429.69
000063	Abacus Direct Corporation General Unsecured 726	\$5,593.62	\$166.27
000064	Klear-Vu Corporation General Unsecured 726	\$1,198.80	\$35.63
000065	Instep LLC General Unsecured 726	\$138.26	\$4.11
000066	Roman, Inc. General Unsecured 726	\$13,442.53	\$399.59
000067	Santa's Drawers General Unsecured 726	\$1,527.20	\$45.40
000068	PFC General Unsecured 726	\$65.00	\$1.93
000069	Globe Electric Company Inc. General Unsecured 726	\$5,130.00	\$152.49

000070	What A Window!	\$100.00	\$2.97
	General Unsecured 726		
000071	American Lawn Mower Company	\$731.70	\$21.75
	General Unsecured 726		
000072	Bernzomatic Div Of Newell Operating	\$2,738.00	\$81.39
	General Unsecured 726		
000073	One Tech, LLC.	\$1,830.60	\$54.42
	General Unsecured 726		
000074	Aqua Art Enterprises, Inc.	\$126.44	\$3.76
	General Unsecured 726		
000075	Whitehall Products	\$1,915.81	\$56.95
	General Unsecured 726		
000076	The Step2 Company	\$5,783.88	\$171.93
	General Unsecured 726		
000077	Armatron International, Inc.	\$4,475.14	\$133.02
	General Unsecured 726		
000078	Cadie Products Corporation	\$4,038.80	\$120.05
	General Unsecured 726		
000079	I.M.C.G. Inc.	\$721.00	\$21.43
	General Unsecured 726		
000080	Lumatec Industries Inc.	\$818.47	\$24.33
	General Unsecured 726		
000081	E Brookmyer Inc	\$3,359.71	\$99.87
	General Unsecured 726		
000082	Creative Home & Hort Prod Inc	\$300.45	\$8.93
	General Unsecured 726		
000083	M. Kaminstein, Inc.	\$1,793.50	\$53.31
	General Unsecured 726		
000084	Hearth Kitchen Company, Inc.	\$0.00	\$0.00
	General Unsecured 726		
000086	Bahama Sounds Ltd	\$900.00	\$26.75
	General Unsecured 726		
000087	Desa LLC	\$5,616.00	\$166.94
	General Unsecured 726		
000088	Solar Stat International	\$7,909.32	\$235.11
	General Unsecured 726		
000089	Geo Crafts, Inc	\$824.39	\$24.51
	General Unsecured 726		
000090	Enclume Design Products, Inc.	\$437.48	\$13.00
	General Unsecured 726		
000091	Odonnell Industries	\$21,404.80	\$636.27
	General Unsecured 726		
000092	Cadence Keen Innovations, Inc.	\$4,720.45	\$140.32
	General Unsecured 726		
000093	Chicago Textile Corporation	\$2,229.20	\$66.26
	General Unsecured 726		
000094	Central Transport Int, Inc.	\$107.99	\$3.21
	General Unsecured 726		
000095	Headwaters, Inc.	\$3,252.00	\$96.67
	General Unsecured 726		
000096	CRK Computer Services	\$13,752.37	\$408.79
	General Unsecured 726		

000097	Hunter Fan Company General Unsecured 726	\$1,751.96	\$52.08
000098	H2oly Cow, Inc. General Unsecured 726	\$70.00	\$2.08
000099	BCS America LLC General Unsecured 726	\$2,335.60	\$69.43
000100	Creative Enterprises General Unsecured 726	\$2,649.76	\$78.77
000101	Talus Corp. General Unsecured 726	\$1,631.70	\$48.50
000102	Magma Products, Inc General Unsecured 726	\$576.08	\$17.12
000103	Grampa's Garden, Inc. General Unsecured 726	\$1,642.50	\$48.82
000104	Morning Industry Inc. General Unsecured 726	\$7,116.28	\$211.53
000105	Altura International General Unsecured 726	\$13,358.63	\$397.09
000106	Solar Masters General Unsecured 726	\$5,580.00	\$165.87
000107	Peotagrafx General Unsecured 726	\$1,718.43	\$51.08
000108	Comfort Research General Unsecured 726	\$487.37	\$14.49
000109	Zip Jack Industries, Ltd. General Unsecured 726	\$23.72	\$0.741
000110	Cosco Home And Office Products General Unsecured 726	\$2,914.25	\$86.63
000111	Lawnware Products, Inc. General Unsecured 726	\$122.25	\$3.63
000112	Seabreeze Electric Corporation General Unsecured 726	\$1,933.92	\$57.49
000113	JP Products LC General Unsecured 726	\$1,402.50	\$14.69
000114	Hauser List Services, Inc. General Unsecured 726	\$477.01	\$14.18
000115	Stack A Shelf General Unsecured 726	\$1,508.64	\$44.84
000117	Flexi-Mat Corporation General Unsecured 726	\$2,499.10	\$74.29
000118	Master Manufacturing Co. General Unsecured 726	\$117.00	\$3.48
000119	Linear Corporation General Unsecured 726	\$3,133.88	\$93.15
000121A	Ruibal's Topiary Systems, Inc. General Unsecured 726	\$141.01	\$4.19
000121B	Ruibal's Topiary Systems, Inc. General Unsecured 726	\$1,360.81	\$40.45
000122	Mailguard/Neogenesis Inc. General Unsecured 726	\$270.00	\$8.03
000123	Keystone Manufacturing Co/Deni General Unsecured 726	\$1,252.68	\$37.24

000124	Mokrynski & Associates Inc. General Unsecured 726	\$6,069.50	\$180.42
000125	Storm Master Corporation General Unsecured 726	\$66.00	\$1.96
000126	Lynk Inc. General Unsecured 726	\$3,986.64	\$118.50
000127	Mitec, Inc. General Unsecured 726	\$1,997.75	\$59.38
000128	Mother's Relief, Inc. General Unsecured 726	\$840.00	\$24.97
000129	Maverick Marketing General Unsecured 726	\$4,223.15	\$125.53
000130	Cit Group/Commerical Services Inc General Unsecured 726	\$5,021.40	\$149.26
000131	Imagine Gold General Unsecured 726	\$226.05	\$6.72
000132	Jensen Metal Products, Inc. General Unsecured 726	\$9,054.26	\$269.15
000133	Linon Home Decor Products Inc General Unsecured 726	\$787.68	\$23.41
000136	Quebecor World Inc. (Usa) General Unsecured 726	\$4,751.90	\$141.25
000137	United Parcel Service General Unsecured 726	\$55,219.45	\$1,641.42
000138	Lamplight Farms General Unsecured 726	\$338.40	\$10.06
000139	Cequal Products, Inc. General Unsecured 726	\$1,857.38	\$55.21
000140	Diversitech General Unsecured 726	\$443.75	\$13.19
000142	Aero Products International General Unsecured 726	\$3,246.90	\$96.52
000143	ISI North America Inc General Unsecured 726	\$114.00	\$3.39
000144	Marpac Corporation General Unsecured 726	\$1,692.00	\$50.30
000145	Today's Plastics General Unsecured 726	\$653.89	\$19.44
000146	Contico Manufacturing Company General Unsecured 726	\$6,327.50	\$188.09
000147	Taymor Industries Inc. General Unsecured 726	\$326.35	\$9.70
000148	Oswego Enterprises General Unsecured 726	\$149.40	\$4.44
000149	Chef Revival USA Inc. General Unsecured 726	\$1,386.23	\$41.20
000150	Optex Inc. General Unsecured 726	\$7,249.85	\$215.50
000151	Aero-Tech Light Bulb Co. General Unsecured 726	\$3,908.43	\$116.18
000153	Kettler International Inc. General Unsecured 726	\$291.83	\$8.67

000154	Yaktrax, Inc. General Unsecured 726	\$2,353.25	69.954
000158	Quikpak, Inc. General Unsecured 726	\$1,288.48	\$38.30
000159	Sunpentown International Inc General Unsecured 726	\$2,260.00	\$67.18
000160	Patio Living Concepts General Unsecured 726	\$1,298.72	\$38.61
000161	Ohio Department of Taxation General Unsecured 726	\$2,792.53	\$83.01
000163	Top Innovations Inc General Unsecured 726	\$3,071.76	\$91.31
000167	Global Pottery General Unsecured 726	\$877.16	\$26.07
000168	Studio RTA General Unsecured 726	\$1,423.68	\$42.32
000169	Chammyz General Unsecured 726	\$732.61	\$21.78
000170	Inventive Idea's Inc. General Unsecured 726	\$1,523.63	\$45.29
000176	Cubbies Unlimited Corp. General Unsecured 726	\$13,051.00	\$387.95
000177	Dbl Distributing, Inc. General Unsecured 726	\$1,658.41	\$49.30
000178	PLC Company General Unsecured 726	\$1,298.72	\$38.60
000180	Focus 12, IC General Unsecured 726	\$0.00	\$0.00
000182	Excalibur Electronics, Inc. General Unsecured 726	\$107.62	\$3.20
000186	DIK Drug Co. General Unsecured 726	\$1,852.31	\$55.06
000193	Aquaport USA General Unsecured 726	\$7,500.00	\$222.94
000194	J.P. Products L.C. General Unsecured 726	\$1,402.50	\$41.69
000196	Adams Mfg Corp General Unsecured 726	\$381.12	\$11.33
000197	Zadro Products General Unsecured 726	\$2,389.50	\$71.03
000198	Rocks Unlimited Inc. General Unsecured 726	\$736.00	\$21.88
000203	Commonwealth Home Fashions General Unsecured 726	\$3,502.30	\$104.11
000207	Freightquote.Com General Unsecured 726	\$821.37	\$24.41
000208	Polar Wrap, LLC General Unsecured 726	\$3,591.36	\$106.75
000214	Krinner USA General Unsecured 726	\$2,045.00	\$60.79
000215	Marpac House Inc./Kuchenprofi General Unsecured 726	\$2,167.40	\$64.43

000216	Cobra Co Manufacturing Inc General Unsecured 726	\$998.00	\$29.67
000217	Genie Fulfillment Services Ltd General Unsecured 726	\$4,767.88	\$141.73
000220	Vectacor General Unsecured 726	\$372.00	\$11.05
000221	Brill-Sunlawn General Unsecured 726	\$2,336.13	\$69.44
000224	Yaktrax, Inc. General Unsecured 726	\$2,353.25	\$69.95
000225	South West Imports General Unsecured 726	\$203.50	\$6.05
000227	Calgon Carbon Corporation General Unsecured 726	\$2,796.80	\$83.14
000228	Princess International Gifts General Unsecured 726	\$638.40	\$18.98
000229	Clairion Home Care Products General Unsecured 726	\$4,771.66	\$141.84
000230	E Mishan & Sons Inc General Unsecured 726	\$429.00	\$12.75
000231	Spartak Enterprises Inc. General Unsecured 726	\$4,120.75	\$122.49
000232	Reel Quick, Inc. General Unsecured 726	\$500.00	\$14.86
000233	Industrial Service Supply General Unsecured 726	\$2,759.25	\$82.02
000235	Shake-Away General Unsecured 726	\$492.25	\$14.63
000236	City Of Chicago General Unsecured 726	\$150.00	\$4.46
000237	City Of Chicago General Unsecured 726	\$156.25	\$4.64
000238	Better Houseware Corp. General Unsecured 726	\$3,258.45	\$96.86
000239	The Dingley Press General Unsecured 726	\$184,184.66	\$5,474.96
000240	Luna Technologies, Inc. General Unsecured 726	\$449.49	\$13.36
000241	Creative Response, Inc. General Unsecured 726	\$2,614.65	\$77.72
000242	Meadpond Design General Unsecured 726	\$1,218.00	\$36.21
CLASS TOTALS		\$760,792.37	\$22,614.84

13. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(3) - Late unsecured claims	\$ 0.00	0.00

14. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(4) - Fines/penalties	\$ 0.00	0.00
15. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(5) - Interest	\$ 0.00	0.00
16. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(6) - Surplus to Debtor	\$ 0.00	0.00
17. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§506 - Secured Claims	\$ 0.00	0.00

The following claims are not included in the distribution because they have been disallowed by court order or have been withdrawn by the claimant:

TYPE OF CLAIM	CLAIM NUMBER	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED/ WITHDRAWN (DESIGNATE)
U	000085	PAYMENTECH L P 4 NORTHEASTERN BLVD SALEM NH 03079 Attn Patrick H Volpe	0.00	DISALLOWED
U	000120A	AWARDS INC P.O. BOX 2200 416 W. STRIBLING DR. ROGERS AR 72757	141.01	DISALLOWED
U	000120B	AWARDS INC P.O. BOX 2200 416 W. STRIBLING DR. ROGERS AR 72757	1,360.80	DISALLOWED
U	000134	AmercaUnited Bank & Trust Company USA William T Dwyer Jr O'Rourke, Hogan, Fowler & Dwyer 10 South LaSalle Suite 2900 Chicago, IL 60603	266,829.52	DISALLOWED
U	000152	AmericaUnited Bank& Trust Co USA William T Dwyer Jr O'Rourke,Hogan,Fowler&Dwyer 10 South LaSalle Ste 2900 Chicago, IL 60603	278,423.88	DISALLOWED
U	000162	JP PRODUCTS LC 409 WEST 76TH ST DAVENPORT IA 52806	1,402.50	DISALLOWED
U	000171	SOLAR MASTERS 500 HARRINGTON ST UNIT C1 CORONA CA 92880	5,580.00	DISALLOWED
U	000172	HUNTER FAN COMPANY POB 1000 Dept 56 Memphis, TN 38148-0056	1,751.96	DISALLOWED
U	000173	TOP INNOVATIONS INC 400 NW PLATTE VALLEY DRIVE RIVERSIDE MO 64150	3,071.76	DISALLOWED
U	000174	VERMONT TIN COMPANY INC 64 INDIAN TRAIL SANFORD SC 27332	874.96	DISALLOWED
U	000175	VACU VIN INC. PO Box 5489 Novato, CA 94948-5489	2,204.16	DISALLOWED
U	000179	PRESTIGE INC 620 FT. WASHINGTON AVE. STE 1M NEW YORK NY 10040	1,970.00	DISALLOWED
U	000181	KINETIC DIVERSIFIED INDUSTRIES P O Box 26730 San Diego, CA 92196-0730	2,960.00	DISALLOWED

U	000183	SEABREEZE ELECTRIC CORPORATION 40 FIMA CRESCENT TORONTO, CANADA M8W-3P9	1,933.92	DISALLOWED
U	000184	BROILKING CORP. 143 COLEBROOK RIVER ROAD WINSTED CT 06098	14,465.00	DISALLOWED
U	000185	CENTRAL TRANSPORT INT, INC. P.O. BOX 80 WARREN MI 48090	107.99	DISALLOWED
U	000187	AWARDS INC P.O. BOX 2200 416 W. STRIBLING DR. ROGERS AR 72757	1,663.49	DISALLOWED
U	000188	ANDIS COMPANY BOX 88819 MILWAUKEE WI 53288-0819	3,649.18	DISALLOWED
U	000189	SITCOM 850 42ND AVENUE OAKLAND CA 94601	2,593.66	DISALLOWED
U	000190	LOOKER INC. 1017 N. STATE RT. 1 P.O. BOX 29 MILFORD IL 60953	471.00	DISALLOWED
U	000191	B&W PRESS JUNCTION RTE. 95&133 401 E. MAIN STREET GEORGETOWN MA 01833	0.00	DISALLOWED
U	000192	HYDAS INC. P.O. BOX 420 HERSHEY PA 17033	1,021.00	DISALLOWED
U	000195	CADIE PRODUCTS CORPORATION 151 E. 11 STREET P.O. BOX 467 PATERSON NJ 07544-0467	4,038.80	DISALLOWED
U	000199	MAGMA PRODUCTS, INC. 3940 PIXIE AVE. LAKEWOOD CA 90712-4136	576.08	DISALLOWED
U	000200	STORM MASTER CORPORATION 10914 PARKER VISTA PLACE PARKER CO 80138	66.00	DISALLOWED
U	000201	MAILGUARD/NEOGENESIS INC. 1146 SOUTH LINDEN ROAD FLINT MI 48532	270.00	DISALLOWED
U	000202	MARPAC CORPORATION PO BOX 560 ROCKY POINT NC 28457	1,692.00	DISALLOWED
U	000204	CREATIVE ENTERPRISES PO BOX 3482 IDAHO FALLS ID 83403	1,403.20	DISALLOWED

U	000205	H.S.T. SYNTHETICS LIMITED 6200 ORDAN DR MISSISSAUGA, ONTARIO CANADA L5T-2B3	1,710.40	DISALLOWED
U	000206	COMFORT RESEARCH 1525 GEZON PARKWAY SUITE C GRAND RAPIDS MI 49509	487.37	DISALLOWED
U	000209	GLOBE ELECTRIC COMPANY INC. 150 ONEIDA DRIVE MONTREAL, QUEBEC CANADA H9R-1A8	5,130.00	DISALLOWED
U	000210	GRAMPA'S GARDEN, INC. P.O. BOX 310 BRUNSWICK ME 04011	1,642.50	DISALLOWED
U	000211	Attn Jacqueline Painchaud LINEAR CORPORATION DEPT. #7753 LOS ANGELES CA 90084-7753	3,133.88	DISALLOWED
U	000212	JENSEN METAL PRODUCTS, INC. 7800 NORTHWESTERN AVE. RACINE WI 53406	9,054.26	DISALLOWED
U	000213	BERNZOMATIC Attn Gary Popp Newell Rubbermaid Inc 29 East Stephenson Street S14449 Freeport, IL 61032	2,738.00	DISALLOWED
U	000218	AMERICAN LAWN MOWER COMPANY P.O. BOX 2505 MUNCIE IN 47307-0505	731.70	DISALLOWED
U	000219	CHEF REVIVAL USA INC. P.O. BOX 550 LODI NJ 07644-0550	1,386.23	DISALLOWED
U	000222	LAWNWARE PRODUCTS, INC. 8220 NORTH AUSTIN MORTON GROVE IL 60053	122.25	DISALLOWED
U	000223	MITEC, INC. P.O. BOX 510793 NEW BERLIN WI 53151-0793	1,997.75	DISALLOWED
U	000226	H2OLY COW, INC. 429 W. OHIO ST. SUITE 173 CHICAGO IL 60610	70.00	DISALLOWED
U	000234	CRK COMPUTER SERVICES 16250 NORTHLAND DRIVE STE. 012 SOUTHFIELD MI 48075-5290	13,752.37	DISALLOWED
U	000245	BATH CLOUD INC 3387 Tournament Dr Oceanside, CA 92056	2,151.00	DISALLOWED

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct.

DATED: _____

Gus A. Paloian, Trustee